## ABSTRACT OF THE DISCLOSURE

The object of the present invention is to improve the interfacial adhesion between the film with low dielectric constant and protective film, without damaging the excellent dielectric, flatness and gap-filling characteristics of the organic material of low dielectric constant, and for that purpose there is provided a wiring structure with the copper film embedded in the insulation film of the wiring layer, wherein the insulation film of the wiring layer is of a multi-layered structure with the laminated methyl silsesquioxane (MSQ) film, methylated hydrogen silisesquioxane (MHSQ) film and silicon oxide film.